

## CURRENT REVENUE PROCEDURES PERTAINING TO EXEMPT ORGANIZATIONS

1956-2	<a href="#">1956-1 CB 1017</a>	State chartered credit unions may file CUNA forms as application
1959-31	<a href="#">1959-2 CB 949</a>	Establishing exemption of Canadian or Honduran organizations
1968-14	<a href="#">1968-1 CB 768</a>	"Conformed copy" standards for application documents
1971-17	<a href="#">1971-1 CB 683</a>	Effect of gross receipts from nonmembers — 501(c)(7)
1972-5	<a href="#">1972-1 CB 709</a>	501(d) exemption applications
1972-50	<a href="#">1972-2 CB 830</a>	Procedures for 4947(a)(1) trusts to obtain determinations on foundation status
1974-41	<a href="#">1974-2 CB 495</a>	Election under 4942(h)(2) regarding treatment of qualifying distributions
1975-13	<a href="#">1975-1 CB 662</a>	Public interest law firm fees [modified by 92-59]
1975-50	<a href="#">1975-2 CB 587</a>	Private schools racially nondiscriminatory policies — recordkeeping
1976-10	<a href="#">1976-1 CB 548</a>	Change of accounting period for group [see 79-3]
1976-34	<a href="#">1976-2 CB 656</a>	Private foundation and private operating foundation determinations and rulings
1977-20	<a href="#">1977-1 CB 585</a>	Extended reliance — community trust
1977-32	<a href="#">1977-2 CB 541</a>	Company scholarship programs — reliance
1979-3	<a href="#">1979-1 CB 483</a>	Change of accounting period for group [modifies <a href="#">76-10</a> ]
1979-6	<a href="#">1979-1 CB 485</a>	Labor returns as information returns
1979-8	<a href="#">1979-1 CB 92</a>	Late filing of Form 990 Information Return
1980-27	<a href="#">1980-1 CB 677</a>	Group exemption procedures [modified by <a href="#">96-40</a> ]
1980-28	<a href="#">1980-1 CB 680</a>	Court-determined exemption
1980-39	<a href="#">1980-2 CB 772</a>	Company educational loan programs [modified by <a href="#">2010-4</a> ]
1981-6	<a href="#">1981-1 CB 615</a>	Contributors — "substantial and material change" in support [amplified by <a href="#">89-23</a> ]
1981-7	<a href="#">1981-1 CB 615</a>	Unusual grants not requiring advance ruling
1981-65	<a href="#">1981-2 CB 690</a>	Company scholarship programs — publicizing in newsletter
1982-2	<a href="#">1982-1 CB 367</a>	Cy pres — state laws relating to 501(c)(3) dissolution provision
1982-39	<a href="#">1982-2 CB 759</a>	Reliance on Publication 78, Cumulative List
1982-46	<a href="#">1982-2 CB 788</a>	Obsoletes 66-30 regarding 501(c)(9) organizations
1983-23	<a href="#">1983-1 CB 687</a>	List of exempt organizations not required to file Form 990 information return [amplified by <a href="#">95-48</a> ]
1983-32	<a href="#">1983-1 CB 723</a>	Return filing requirements for charitable and split-interest trusts
1984-36	<a href="#">1984-1 CB 510</a>	Indian tribal governments — list of subdivisions [modified by <a href="#">86-17</a> ]
1984-37	<a href="#">1984-1 CB 513</a>	Indian tribal governments — procedures for requesting determination on status
1984-47	<a href="#">1984-1 CB 545</a>	Non-substantive amendments — 15-month rule under 508
1985-51	<a href="#">1985-2 CB 717</a>	Company scholarship — 10% test of 76-47 and <a href="#">80-39</a> clarified
1985-58	<a href="#">1985-2 CB 740</a>	Change of accounting period by EO [see <a href="#">97-27</a> for change of method]
1986-17	<a href="#">1986-1 CB 550</a>	Indian tribal governments — obsoletes the 2 year limit in <a href="#">83-87</a> , <a href="#">84-36</a> & <a href="#">84-37</a>
1986-43	<a href="#">1986-2 CB 729</a>	Educational methodology
1987-51	<a href="#">1987-2 CB 650</a>	Change of accounting method for 501(m) organizations
1989-23	<a href="#">1989-1 CB 844</a>	Amplifies <a href="#">81-6</a> for grant-making foundations
1990-12	<a href="#">1990-1 CB 471</a>	Deductibility of payments when benefit received [amplifies <a href="#">67-246</a> ]
1991-20	<a href="#">1991-1 CB 524</a>	Guidelines for determining whether an organization is a <i>religious order</i>
1992-49	<a href="#">1992-1 C.B. 987</a>	Low-cost items distributed to donors that have "insubstantial fair market value" [amplifies <a href="#">90-12</a> , modified <a href="#">92-102</a> ]
1992-59	<a href="#">1992-2 CB 411</a>	Public interest law firm guidelines
1992-85	<a href="#">1992-2 CB 490</a>	Relief under Reg. 301.9100-1
1992-94	<a href="#">1992-2 C.B. 507</a>	Safe harbor under 4942 for certain grants to foreign grantees
1992-102	<a href="#">1992-2 C.B. 579</a>	Insubstantial benefit limitations for contributions associated with charitable fundraising campaigns [modifies <a href="#">92-49</a> ]
1994-17	<a href="#">1994-5 CB 457</a>	Form 990 filing relief for certain foreign organizations [supplements <a href="#">83-23</a> ]
1995-21	<a href="#">1995-1 CB 686</a>	Treatment of 501(c)(5) associate member dues as unrelated business income [modified by <a href="#">97-12</a> ]
1995-48	<a href="#">1995-2 CB 418</a>	Form 990 filing relief for governmental units/affiliates [supplements <a href="#">83-23</a> ]
1996-10	<a href="#">1996-1 CB 577</a>	Form 990 filing relief for church affiliated organizations [supplements <a href="#">83-23</a> ]
1996-32	<a href="#">1996-1 CB 717</a>	Safe harbor for organizations providing low-income housing to be charitable
1996-40	<a href="#">1996-2 CB 301</a>	Annual group exemption reports to be filed in Ogden, Utah [modifies <a href="#">80-27</a> ]
1997-12	<a href="#">1997-1 CB 631</a>	Treatment of 501(c)(5) associate member dues as UBI [modifies <a href="#">95-21</a> ]
1998-19	<a href="#">1998-1 CB 547</a>	Application of 6033(e) to certain organizations
2001-20	<a href="#">2001-9 IRB 738</a>	Nonresident alien voluntary compliance program

2003-12	<a href="#">2003-4 IRB 316</a>	Dissolution provision for 501(c)(3) orgs that request ruling under IRC 115(1)
2003-21	<a href="#">2003-6 IRB 448</a>	Form 990 filing relief for certain U.S. possession orgs [supplements 83-23]
2007-27	<a href="#">2007-14 IRB 887</a>	Safe harbor provisions for 527 organizations
2008-55	<a href="#">2008-39 IRB 768</a>	Designating Indian tribal entities as Indian tribal governments treated as <i>States</i> for certain tax purposes.
2009-32	<a href="#">2009-28 IRB 142</a>	Reliance criteria – whether donor advised fund/potential grantee is a public charity.
2010-4	<a href="#">2010-1 IRB 122</a>	Letter rulings, determination letters, closing agreements, etc.
2010-5	<a href="#">2010-1 IRB 165</a>	Technical advice.
2010-8	<a href="#">2010-1 IRB 234</a>	User fees.
2010-9	<a href="#">2010-2 IRB 258</a>	Determination letters and rulings on exempt status.

**Updated: January 2010**